

*ABSTRACT AMENDMENTS*

Replace the Abstract with:

A semiconductor device and its manufacturing method ~~are provided~~ in which the trade-off ~~relation relationship~~ between channel resistance and JFET resistance, ~~an obstacle to device miniaturization~~, is improved ~~and the~~. The same mask is used to form a source region and a base region by ion implantation. In a vertical MOSFET ~~that uses~~ including SiC, a source region and a base region are formed by ion implantation using the same tapered mask to give the base region a tapered shape. The taper angle of the tapered mask is set to 30° to 60° when the material of the tapered mask has the same range as SiC in ion implantation, and to 20° to 45° when the material of the tapered mask is SiO<sub>2</sub>.